



**INDEPENDENCE MANAGEMENT PLAN
FOR
800 MHz TRANSITION ADMINISTRATOR
TEAM MEMBERS**

Version 1.1

May 6, 2005

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OVERVIEW

The 800 MHz Transition Administrator (“TA”) team of BearingPoint, Inc. (“BearingPoint”), Squire, Sanders & Dempsey L.L.P. (“SS&D”), and Baseline Telecom, Inc. (“BTI”) (each, a “TA Member,” collectively, the “TA Team” or the “TA Members”) recognizes that many sensitive issues with far-reaching public safety and commercial ramifications will be involved in the upcoming 800 MHz band reconfiguration process. In this document the TA describes its approach to maintaining the independence of the TA and to addressing any perceived or actual conflicts of interest that may arise in connection with the TA’s performance of its duties.

INTRODUCTION

This Independence Management Plan (the “Plan”) is intended to govern the TA’s and each TA Member’s conduct in the 800 MHz band reconfiguration project (the “Project”) and to assure the independence of its decisionmaking process. This Plan and the general code of conduct (the “TA Code of Conduct” or “TA Code”) are applicable to all employees or other representatives of the TA Team involved in the Project and describe rules for interacting with certain of the various 800 MHz band reconfiguration stakeholders with whom the TA actively becomes engaged. This Plan has been formally adopted by each of BearingPoint, SS&D and BTI and may not be amended except by a written amendment incorporated in the Plan formally adopted by each of these parties. Any such amendments shall be effective only as of the date such amendments are adopted by all three parties. The Plan provides for the independence of the TA: (a) through structure and organization, including checks and balances maintained among BearingPoint, SS&D and BTI; (b) through procedural safeguards and conflict of interest reporting and resolution; (c) through the oversight and review of the TA by the Federal Communications Commission (“FCC”); and (d) through an audit by an independent accounting organization of the annual financial reports prepared by the TA.

I. TA STRUCTURAL AND ORGANIZATIONAL INDEPENDENCE

BearingPoint, pursuant to the agreement of all of the TA Members, has formed a separate subsidiary, 800 MHz Transition Administrator, LLC (“TA LLC”) to undertake the responsibilities of the TA and to enter into the agreement with Nextel Operations, Inc. (together with Nextel Communications, Inc. and any successor thereto, “Nextel”) contemplated by the FCC in its Report and Order, FCC 04-168, as supplemented by its Supplemental Order and Order on Reconsideration, FCC 04-294 (together, the “Order”). Each of the TA Members, in turn, shall enter into agreements with TA LLC providing for the fulfillment of their respective responsibilities in the TA. Functionally, the organizational and leadership structure of the TA shall ensure the independence of the TA through peer review, consultation, and action among the TA Members, as described herein. None of the TA Members or TA LLC shall hold a financial interest in any 800 MHz licensee.

TA LLC shall be separate from all of the TA Members. TA LLC shall maintain books, records and accounts separate and apart from the books, records and accounts of the TA Members. TA LLC will establish office space that is segregated from other office space of BearingPoint or any other TA Member. TA LLC shall maintain separate electronic files and a separate website dedicated to the TA, provided that the forgoing shall not restrict BearingPoint or any other TA Member from continuing to have access to their respective email and intranet systems.

Each TA Member shall instruct its TA personnel: (a) to protect against the disclosure to persons not working on the Project, whether other employees of the TA Member or the public, of nonpublic information involving decisionmaking in the Project when making oral statements or when handling paper and computer documents and (b) not to communicate to personnel not in one of the TA Members any oral, written, or computer information that is nonpublic information involving decisionmaking in the Project.

Nothing in this Independence Management Plan shall be deemed to limit the ability of TA Member personnel to make disclosures to the FCC, public, or others as part of the fulfillment of the TA's duties pursuant to the Order.

Nothing in this Independence Management Plan shall be construed to alter the duties applicable to SS&D, or any other attorneys working for the TA, under the applicable rules or codes of professional ethics in the District of Columbia, Virginia and other applicable states.

Nothing in this Independence Management Plan shall restrict providing documents in paper or computer readable form to messengers, IT personnel, and file room personnel for maintenance in file cabinets, computer storage, or file rooms or elsewhere within any TA Member's space to which outsiders are not granted free access, nor to providing information for generally applicable internal record-keeping, such as hours worked and accompanying descriptions or expenses or revenues generated, nor to the provision of information to computer systems as part of automatic or generally applicable procedures, such as servers or back-up media.

Nothing in this Independence Management Plan shall restrict disclosure of information and records to other personnel in TA Members when personnel directly engaged in the TA decisionmaking process consult with such personnel. Personnel consulted shall hold information communicated to them confidential under the same restrictions as the personnel directly engaged in the TA decisionmaking process who supplied it. Without limiting the generality of the foregoing, the Program Manager Officer ("PMO") is permitted to consult, as needed, with: (a) BearingPoint's executive sponsor for this project which is BearingPoint's Executive Vice-President for Public Services (the "Sponsor") and (b) any designee of the Sponsor provided such designee is (i) within the Public Services organization, (ii) a subordinate of the Sponsor, and (iii) a superior of the PMO.

II. TA PROCEDURAL SAFEGUARDS

The TA decisionmaking process shall be independent from influence from any third party. The TA is subject to FCC oversight, regulation and review as described in the Order and in the FCC's rules and regulations. The TA shall implement procedural safeguards to ensure that it complies with all applicable provisions of law, including the FCC's rules and regulations, and that its decisionmaking process is impartial. Such safeguards shall include, but not be limited to:

Identification of Engaged Stakeholders

For purposes of this Plan, an entity will be deemed to be an engaged stakeholder (“Engaged Stakeholder”) in the event that it: (a) is a party in any mediation or other dispute resolution proceeding conducted by the TA, or (b) is identified on the list of Engaged Stakeholders attached hereto as Attachment B. Any of BearingPoint, SS&D or BTI may request the classification of any party as an Engaged Stakeholder at any time; and, upon agreement of any two TA Members, such party shall be added to the list of Engaged Stakeholders. The TA General Counsel shall maintain the list of Engaged Stakeholders and attach such list, as amended from time to time, to this Plan as Attachment B.

Conflict Reporting & Resolution

Upon identification of a party as an Engaged Stakeholder, each TA Member shall promptly identify to other TA Members whether its organization has an existing commercial relationship with that Engaged Stakeholder, or has had such a relationship within the past twelve months. Each TA Member also shall establish internal processes for identifying, reviewing and addressing circumstances that give rise to potential or actual conflicts of interest, whether from new business, existing business or otherwise, including procedures to identify whenever its organization undertakes a commercial relationship with any Engaged Stakeholder.

BearingPoint and BTI shall each promptly advise the TA General Counsel whether its organization has, or had, within the last twelve months, any commercial relationship with any Engaged Stakeholder. SS&D shall promptly advise the TA PMO if it has a legal conflict in the representation of the TA in matters involving an Engaged Stakeholder as determined by the applicable rules and codes of professional ethics in the District of Columbia, Virginia or other applicable states.

In the event that a TA Member identifies a relationship or, in the case of SS&D, a legal conflict, with an Engaged Stakeholder, such TA Member shall adopt a Special Implementation Plan (“SIP”) describing the safeguards and protections such TA Member will implement to ensure the independence of TA decisionmaking. Such safeguards may include: (a) the recusal or withdrawal of such TA Member (or individual representatives of such TA Member) from TA decisionmaking or proceedings regarding that Engaged Stakeholder; (b) the establishment of ethical walls or firewalls insulating the TA Team from contact with any TA Member representative involved in a commercial relationship with an Engaged Stakeholder; (c) the disclosure of such relationship to the FCC or stakeholders; (d) in the case of a legal conflict, written consent from both the Engaged Stakeholder and from the TA PMO on behalf of the TA; or (e) such other measures as may be appropriate to the particular circumstances. Such SIPs shall describe the process for proactively identifying, reviewing and addressing circumstances that give rise to potential conflicts of interest with such Engaged Stakeholder, and may establish consequences for employee violations of such SIPs. The TA General Counsel shall approve all SIPs of BearingPoint and BTI, and the PMO shall approve all SIPs of SS&D. Once approved by the TA General Counsel or PMO, as the case may be, such SIPs shall be appended to this Independence Management Plan as Attachment D. Each SIP will proscribe non-TA-related work that relates to any Engaged Stakeholder’s internal 800 MHz reconfiguration effort. It is the obligation of each TA Member to maintain on a current basis accurate disclosures regarding any commercial relationships with Engaged Stakeholders.

Nextel

Pursuant to the terms of the Order, the TA must enter into an agreement with Nextel and submit its invoices to Nextel. In addition, given Nextel's unique role in the Project, the TA anticipates the need to interact frequently with Nextel in order to fulfill its responsibilities. Nextel also will be a party to alternative dispute resolution ("ADR") proceedings conducted by the TA. Given this interaction, the TA hereby adopts the following policies to ensure the insulation of its decisionmaking processes:

1. BearingPoint is the only TA Member with an existing commercial relationship with Nextel. BearingPoint has implemented and filed with the FCC a SIP which describes the safeguards and protections BearingPoint will implement to ensure the independence of TA decisionmaking.
2. SS&D and BTI shall not represent Nextel in any matters, without regard to whether they involve the TA or the Project, for so long as SS&D or BTI, respectively, is a TA Member.
3. No partner or employee of a TA Member who is substantially involved with work of the TA (other than in a secretarial, ministerial, or similar capacity) will serve in a business development capacity with respect to Nextel throughout the period commencing with such partner's or employee's work for the TA and continuing until one year after such TA Member ceases to work on TA matters. In the event of any uncertainty concerning a partner's or employee's involvement in the work of the TA, BearingPoint and BTI shall apply to the TA General Counsel, and SS&D shall apply to the PMO, for a determination as to whether such partner or employee was "substantially involved" with the work of the TA and should be precluded from business development activities with Nextel. Even for partners or employees of BearingPoint or BTI who have been substantially involved in the work of the TA, in an appropriate case the TA General Counsel (for employees of BearingPoint and BTI) may grant permission for the partner or employee to work on business development activities with respect to Nextel if the grant of permission will not compromise the appearance or reality of the TA's independence or neutrality, provided that any such determination by the TA General Counsel shall be filed with the FCC. No such exceptions shall be permitted for partners or employees of SS&D.
4. The TA will disclose the level of non-TA fees paid to each TA Member by Nextel. The first disclosure occurred with the filing of the BearingPoint SIP in January 2005. The TA will update this disclosure on a quarterly basis in the TA's quarterly report.

Restricted Stakeholders

Restricted Stakeholders shall include each Engaged Stakeholder (or the publicly-traded direct or indirect parent of an Engaged Stakeholder) whose prior year financials or, in the absence of financials, other reliable information shows that it derived five percent or greater of its annual gross revenues from the provision of wireless communications goods or services. In addition, any TA Team Member may request that any Engaged Stakeholder be added to the list of Restricted Stakeholders. Such Engaged Stakeholder will be added if any two TA Members agree upon such addition. The TA General Counsel shall maintain the list of Restricted Stakeholders and attach such list hereto as Attachment C as it shall be amended from

time to time. No TA Member personnel who dedicates to the Project more than 25 percent of their work time for their employer in any month will, after learning about the percentage of their time spent in the previous month for the Project, acquire or retain a financial ownership in any Restricted Stakeholder excepting such interests as may be held indirectly through ownership of a mutual fund, a trust fund or other investment vehicle where investment decisions are made by someone other than the beneficial owners thereof.

TA Code of Conduct

The independence and impartiality of the TA is critically important to success of the Project. The objective of the TA Code of Conduct, attached hereto as Attachment A, is to promote such independence and impartiality. Each TA Member shall provide for compliance with the TA Code of Conduct by such TA Member's partners, employees and contractors who work on TA matters or learn TA nonpublic information about TA decisionmaking. Each TA Member may adopt, from time to time, other internal operating procedures for the purpose of the fair and efficient operation of the TA or for the purpose of maintaining or enhancing the TA's independence and impartiality.

Every consultant hired by the TA to assist with the Project will be required as part of its agreement with the TA to adopt and adhere to the TA Code of Conduct.

III. OVERSIGHT

The TA was selected pursuant to the terms of the Order and is subject to the oversight of the FCC. The TA's decisions may be subject to de novo review by the FCC. Each TA Member shall strictly comply with all applicable FCC rules and regulations. The TA shall make such reports and disclosures to the FCC as may be required or requested by the FCC from time to time.

The TA, through the TA General Counsel, will provide additional disclosures to the FCC as requested by the FCC or as the TA determines to be appropriate in connection with maintaining the impartiality and independence of the TA. The TA may address the need of any such additional disclosure with the FCC prior to such disclosure.

The TA shall engage an independent accounting firm to audit the annual financial reports called for in the Order.

IV. ALTERNATIVE DISPUTE RESOLUTION

All ADR procedures conducted by the TA pursuant to the Order will be governed by an ADR Plan that has been developed, and will be implemented, maintained and managed, by the TA General Counsel consistent with the Order. The ADR Plan incorporates appropriate measures to handle potential conflicts of interest between the parties to the ADR procedures and TA mediators.

ATTACHMENT A

TA Code of Conduct

This Code of Conduct is adopted pursuant to the Independence Management Plan of the 800 MHz Transition Administrator (“TA”) team of BearingPoint, Inc. (“BearingPoint”), Squire, Sanders & Dempsey L.L.P. (“SS&D”), and Baseline Telecom, Inc. (“BTI”) (each, a “TA Member,” collectively, the “TA Team” or the “TA Members”). Capitalized terms not otherwise defined have the same meanings as are set forth in the Independence Management Plan.

1. This Code of Conduct is applicable to the TA Members and to their respective partners, employees and contractors who work on TA matters or learn TA nonpublic information about TA decisionmaking (“TA personnel”).
2. As specified in the Independence Management Plan, each TA Member shall establish internal procedures to identify and resolve potential conflicts of interest concerning Engaged Stakeholders and to make disclosures.
3. Each TA Member shall maintain the confidentiality of nonpublic information received or generated by the TA.
4. Each TA Member shall instruct its TA personnel (a) to take reasonable steps to protect against the disclosure to persons not working on the Project, whether other employees of the TA Member or the public, of nonpublic information involving decisionmaking in the Project when making oral statements or when handling paper and computer documents and (b) not to communicate to personnel not in one of the TA Members any oral, written, or computer information that is nonpublic information involving decisionmaking in the Project.
5. No TA Member, no subsidiary of a TA Member, and no TA personnel who dedicate more than 25% of their working time to TA matters within any three consecutive calendar months shall have any financial ownership in any Restricted Stakeholder, excepting such interests as may be held indirectly through ownership of a mutual fund, a trust fund or other investment vehicle where investment decisions are made by someone other than the beneficial owners thereof. Any such ownership which exists at the time (a) a company is listed as a Restricted Stakeholder or (b) when a person becomes subject to this restriction shall be divested by the owner thereof within two months of the person learning of such listing or of becoming subject hereto, respectively.
6. No TA Member, no subsidiary of a TA Member and no TA personnel shall accept any gift, entertainment (including meals not associated with the conduct of the business of the TA) or other service or matter of value (“Gifts”) from any Engaged Stakeholder which could reasonably be interpreted as influencing, appearing to influence or potentially influencing the decisionmaking of the TA. Without limiting the generality of the foregoing, no TA Member, no subsidiary of a TA Member and no TA personnel shall accept a monetary Gift in any amount or a nonmonetary Gift which exceeds \$50 per person. This prohibition shall not apply when advance or contemporaneous notice of a Gift or

circumstances that might constitute a Gift and any relevant related facts are communicated, in the case of BearingPoint and BTI personnel, to the TA General Counsel, and, in the case of SS&D personnel, to the PMO for decision, and an approving written decision is made that acceptance will not impair the appearance or reality of TA integrity, impartiality, and independence.

7. No TA personnel (excluding secretaries, messengers, and other similar staff personnel) who were substantially involved with work on TA matters will serve in a business development capacity with respect to Nextel for a period of one year following the cessation of such person's duties with the TA.
8. Each TA Member shall ensure that all of its TA personnel receive a copy, or are made aware, of the contents of this Code of Conduct.
9. Any subcontractor retained by the TA or by any TA Member shall be provided with a copy of this Code of Conduct and shall agree to be bound by it and to advise its employees of its requirements. For purposes of this Code of Conduct, (a) any such subcontractor shall be deemed to be a TA Member and (b) any of such subcontractor's personnel who work on TA matters shall be deemed to be TA personnel.
10. All TA Members and their personnel shall act to achieve and maintain, and shall refrain from acting to impair or prevent, the appearance and the reality of the integrity, independence, and impartiality of the TA in its decisionmaking and other actions.
11. Whenever any TA Member or TA personnel have any question about this Code of Conduct, they shall resolve doubts in favor of applying the Code of Conduct. BearingPoint and BTI and their personnel may also apply to the TA General Counsel for a determination of its applicability and requirements, and SS&D may apply to the PMO for such a determination.
12. Any conflict or apparent conflict between the Code of Conduct and the Independence Management Plan shall be resolved in favor of the Independence Management Plan. Similarly, any conflict or apparent conflict between the Code of Conduct and applicable rules or codes of professional ethics for attorneys shall be resolved in favor of such rules or codes of professional ethics.

ATTACHMENT B

List of Engaged Stakeholders

as of May 6, 2005

1. Nextel Operations, Inc., Nextel Communications, Inc. and Nextel Partners
2. Motorola, Inc
3. M/A-COM, Inc.
4. Motient, Inc.
5. Southern Linc
6. AIRPEAK Communications, LLC
7. Airtel Wireless Services, LLC
8. Colorado CallComm, Inc.
9. Preferred Communications Services

ATTACHMENT C

List of Restricted Stakeholders

as of May 6, 2005

1. Nextel Communications, Inc.
2. Motorola, Inc.
3. Motient, Inc.

ATTACHMENT D

Special Implementation Plans

1. BearingPoint Special Implementation Plan for Nextel
2. BearingPoint Special Implementation Plan for Motorola



**BEARINGPOINT SPECIAL
IMPLEMENTATION PLAN FOR NEXTEL**

Version 1.1

May 6, 2005

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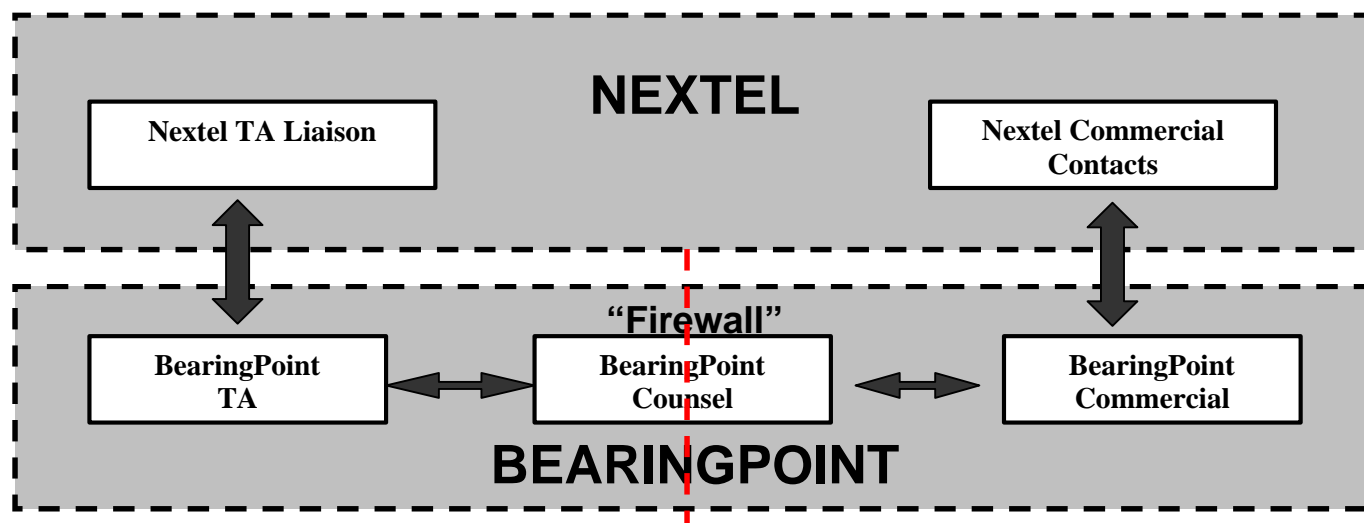
I. INTRODUCTION

As previously disclosed, to the TA Selection Committee and the FCC, BearingPoint has an existing commercial relationship with Nextel. The services that BearingPoint provides to Nextel predominantly relate to back-office systems testing and support and do not involve any work with respect to 800 MHz networks. Given Nextel's unique role in the Project, the TA anticipates the need to interact frequently with Nextel in order to fulfill its Transition Administrator-related responsibilities. This "BearingPoint Special Implementation Plan for Nextel" is dedicated to describing BearingPoint's organizational and process construct to maintain appropriate separation between BearingPoint TA project team members and BearingPoint's Nextel commercial account interests.

II. PROJECT ORGANIZATION

The TA Project will be managed out of BearingPoint's Public Services line of business.

BearingPoint is organized along three lines of business all of which focus on a specific market: Public Services; Financial Services; and Communications, Consumer, Industrial, and Technology ("CCIT"). Nextel is a BearingPoint customer in the CCIT sector. Given the nature of the 800 MHz Report and Order from the FCC, BearingPoint's participation in the TA project will be managed out of BearingPoint's Public Services line of business. The BearingPoint TA Program Manager ("TA Program Manager") is not included in meetings and reports to discuss CCIT projects and proposals such as Nextel. Within BearingPoint, BearingPoint TA team members may communicate the status of the TA project only to BearingPoint Public Services Executives and not to executives of any of the other lines of business, including CCIT. Consistent with the "Independence Management Plan For 800 MHz Transition Administrator Team Members" on file with the FCC, all decision making affecting TA licensees and Engaged Stakeholders will be the responsibility of the TA team members. The TA Program Manager, is permitted, however, to consult, as needed, with: (a) BearingPoint's executive sponsor for this project which is BearingPoint's Executive Vice-President for Public Services (the "Sponsor") and (b) any designee of the Sponsor provided such designee is (i) within the Public Services organization, (ii) a subordinate of the Sponsor, and (iii) a superior of the TA Program Manager.



BearingPoint will maintain an operational “firewall.” The purpose of the firewall is to segregate BearingPoint’s TA Project Team from BearingPoint’s commercial account relationships with Nextel. The scope of the firewall includes project team assignments and restricted activities, limitation on project team interaction and communication, and segregation of project team documentation. The diagram above illustrates the concept of the BearingPoint operational firewall.

BearingPoint’s TA organization will be separate and distinct from its Nextel account team. Employees and consultants of BearingPoint who are working on the TA Project will not work on any Nextel commercial projects. Employees and consultants of BearingPoint who have worked on the TA Project and are in an authoritative or decision making role will not work on any Nextel commercial projects. Employees and consultants of BearingPoint who are in an authoritative or decision making role and who are working on, or have, after October 12, 2004, worked on any Nextel commercial projects, will not work on the TA Project. By way of example, no TA Project resources may participate in any way in the preparation of a proposal for Nextel or work with BearingPoint’s Nextel account team on any business development activities or otherwise be a part of any Nextel business development activity, directly or indirectly. Each of the Nextel account Managing Director and the TA Project Manager will be responsible for identifying for their senior management the individuals on their respective teams, such that BearingPoint’s senior management is fully aware of the personnel who are subject to the separation set forth herein. BearingPoint Nextel account team members shall not discuss or attempt to influence TA decision making in any fashion.

Additional firewall restrictions on TA Project team members. The TA Project team will not communicate orally, in writing, by computer, or otherwise, anything that relates in any way to the TA Project to any BearingPoint personnel working on the Nextel account. BearingPoint personnel working on the TA Project shall not seek access to, shall not be granted access to, and shall not read files or documents, whether in paper or computer form, which concern the Nextel account other than in their role serving the TA. Any BearingPoint personnel who are not working on the TA Project or the Nextel account but who in any manner at any time learn information directly or indirectly from the TA Project team shall not disclose that information to any BearingPoint personnel who are working on the Nextel account and shall thereafter be treated as members of the TA Project team for purposes of the firewall described herein. BearingPoint legal counsel is the designated representative that is permitted to communicate any required information between the TA Project Team and the BearingPoint Nextel account team pursuant to this Special Implementation Plan; provided, that, BearingPoint legal counsel shall provide a written notice to the public record in FCC Docket 02-55 of all such communications with the exception of communications required for implementation of and compliance with this Special Implementation Plan or communications that do not relate in any manner to BearingPoint's involvement in the reconfiguration of the 800 MHz band or its commercial relationship with Nextel.

Additional firewall restrictions on BearingPoint Nextel account team members. The BearingPoint Nextel Team shall not communicate orally, in writing, by computer, or otherwise, anything that relates to the Nextel account to any BearingPoint personnel working on the TA Project. BearingPoint personnel working on the Nextel account shall not seek access to, shall not be granted access to, and shall not read files or documents, whether in paper or computer form, which are maintained by the TA Project Team. Any BearingPoint personnel who are not working on the TA Project or the Nextel account but who in any

manner at any time learn information directly or indirectly from the Nextel account team shall not disclose that information to any BearingPoint personnel who are working on the TA Project and shall thereafter be treated as members of the Nextel account team for purposes of the firewall described herein.

Certain Communications. Any required TA communications between BearingPoint TA project team members and BearingPoint Nextel account team members will be conducted through BearingPoint's internal legal counsel, as set forth above and subject to the written disclosure provided above. Members of the Nextel account team and members of the TA Project team will be briefed on the Independence Management Plan and their responsibilities by the BearingPoint legal counsel. The BearingPoint TA project team members will not be involved in communications with Nextel regarding any BearingPoint Nextel commercial account activity, and BearingPoint Nextel account team members will not be involved in communication with Nextel concerning the TA Project.

BearingPoint will segregate TA project documentation. With respect to TA Project documentation, BearingPoint will maintain work papers that are under the control of only the TA Program Manager and members of the TA Project team. In addition, any TA Project-related information that is electronically stored shall be accessed via permission only, with control of access the responsibility of the TA Program Manager. No project information will be shared by members of the BearingPoint TA Project team with members of any other BearingPoint Nextel project team. Furthermore, BearingPoint TA team members will not have access to any Nextel commercial account work papers.

Limitations on BearingPoint Nextel commercial roles. To maximize the efficacy of this firewall, BearingPoint TA Project Team members who complete their TA project assignments will not serve in a business development capacity respecting Nextel for a period continuing until one year after BearingPoint ceases to work on TA matters. In addition, BearingPoint will not accept any work with the Nextel organization responsible for the implementation of the 800 MHz Order.

III. ISSUE RESOLUTION

BearingPoint will establish a “report, review, resolve” process for dealing with independence management. The Plan incorporates a process to facilitate the identification, reporting, review and, if necessary, resolution of any conflict issues that arise during the Project. The TA Program Manager has an ongoing responsibility throughout the course of performance of the Project to identify and report potential conflicts of interest that arise from the performance of tasks under the contract to the TA General Counsel. The BearingPoint Nextel account Managing Director has an ongoing responsibility throughout the course of performance of BearingPoint engagements with Nextel to identify and report potential conflicts of interest that arise from the performance of those engagements to BearingPoint Legal. Similarly, each member of the TA Project team and each member of the Nextel account team is responsible for reporting any potential conflict of which they become aware in the course of performing their duties.

The BearingPoint TA Program Manager will identify and report potential conflicts. To allow for review of potential conflicts that may arise as a result of the TA Project, the TA Program Manager will, upon identifying a potential conflict of interest, promptly provide to the TA General Counsel an e-mail

with the subject “Notice of TA Potential Conflict” (a “Notice”) that describes in detail the background facts and circumstances creating the potential conflict.

The Nextel account Managing Director will identify and report any projects that may create a conflict of interest. The Nextel account Managing Director will provide a Notice to BearingPoint Legal with respect to any project which such Managing Director believes could create a conflict of interest.

BearingPoint Legal will review and resolve internal BearingPoint Notices. With respect to any Notice sent to BearingPoint Legal, BearingPoint Legal will promptly review any Notice, conduct any follow-up or additional inquiry as needed, and prepare an advisory note for the TA Program Manager, TA General Counsel, the BearingPoint Executive Vice President responsible for the Public Services Practice and the Nextel account Managing Director concerning the existence and extent, if any, of a conflict, and, if necessary, refer to the TA General Counsel for the appropriate and reasonable remedial actions.

The TA General Counsel will review and resolve Notices that are sent by the TA Project Manager. For Notices that arise internal to the TA Project, the TA General Counsel will perform the review and analysis and prepare an advisory note. Responsibility for taking action upon the advisory rests with the TA General Counsel and the affected parties. This may include a disclosure to the FCC and/or other stakeholders with respect to the potential conflict of interest at the discretion of the TA General Counsel.

IV. COMPLIANCE/ENFORCEMENT

BearingPoint TA Project employees will be subject to discipline for failure to adhere to the Independence Management Plan and the TA Code of Conduct. In addition to being required to report any actual or potential Conflict, all TA personnel and the BearingPoint personnel assigned to the Nextel account (for the duration of the TA Project) are required to report immediately to the TA Project Manager and Nextel account Managing Director, respectively, any perceived failure to adhere to and comply with any of the provisions of this Special Implementation Plan for Nextel or the Independence Management Plan. To ensure timely reporting, employees are authorized to report any failures directly to the TA Project Manager or Nextel account Managing Director regardless of the employee’s employment grade, or to report directly to the BearingPoint Legal department (specifically the counsel assigned to support the TA Project, who will be identified to all Nextel account and TA Project team resources). Any BearingPoint (and TA subcontractor) personnel determined to have committed a violation of the Code of Conduct referenced above will be subject to a range of disciplinary actions, depending on the nature of the violation and the facts and circumstances leading to the violation. Applicable disciplinary actions range from counselling the violator, through placing a letter of reprimand in his or her personnel file, to termination of his or her employment. Any material violation of the Code of Conduct will result in the immediate removal of that violator from the TA Project or the Nextel account, as applicable, while BearingPoint determines the appropriate disciplinary action.

V. DISCLOSURES

During the period from January 1, 2004, through December 31, 2004, BearingPoint was paid by Nextel for non-TA fees in the amount of \$31,739,357.36. For the period January 1, 2005 through March 31, 2005, BearingPoint was paid by Nextel for non-TA fees in the amount of \$4,265,114.64. Pursuant to the Special Implementation Plan, BearingPoint plans to disclose to the TA on a quarterly basis the amounts paid to BearingPoint by Nextel for the prior calendar quarter. BearingPoint will provide this disclosure to the TA in time for the TA to include it in its quarterly report to the FCC.



**BEARINGPOINT SPECIAL
IMPLEMENTATION PLAN FOR
MOTOROLA**

Version 1.0

May 6, 2005

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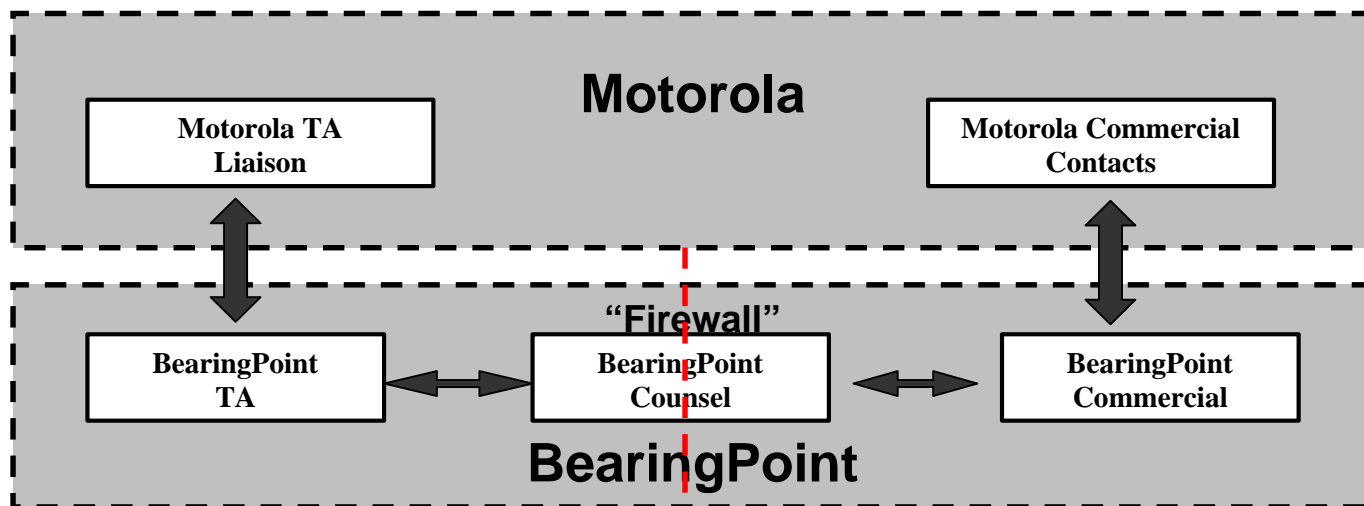
I. INTRODUCTION

Motorola, Inc. has been identified as an Engaged Stakeholder in the 800 MHz band reconfiguration project, as defined in the “Independence Management Plan For 800 MHz Transition Administrator Team Members” (“IMP”) on file with the FCC. BearingPoint has an existing commercial relationship with Motorola. The services that BearingPoint provides to Motorola predominantly relate to internal IT needs and do not involve any work with respect to 800 MHz networks. BearingPoint anticipates the need to interact frequently with Motorola in order to fulfill its Transition Administrator-related responsibilities. This “BearingPoint Special Implementation Plan for Motorola” is dedicated to describing BearingPoint’s organizational and process construct to maintain appropriate separation between BearingPoint TA project team members and BearingPoint’s Motorola commercial account interests.

II. PROJECT ORGANIZATION

The TA Project will be managed out of BearingPoint’s Public Services line of business.

BearingPoint is organized along three lines of business all of which focus on a specific market: Public Services; Financial Services; and Communications, Consumer, Industrial and Technology (“CCIT”). Motorola is a BearingPoint customer in the CCIT sector. Given the nature of the 800 MHz Report and Order from the FCC, BearingPoint’s participation in the TA project will be managed out of BearingPoint’s Public Services line of business. The BearingPoint TA Program Manager (“TA Program Manager”) is not included in meetings and reports to discuss CCIT projects and proposals such as Motorola. Within BearingPoint, BearingPoint TA team members may communicate the status of the TA project only to BearingPoint Public Services Executives and not to executives of any of the other lines of business, including CCIT. Consistent with the IMP, all decision making affecting TA licensees and Engaged Stakeholders will be the responsibility of the TA team members. The TA Program Manager is permitted, however, to consult, as needed, with: (a) BearingPoint’s executive sponsor for this project which is BearingPoint’s Executive Vice-President for Public Services (the “Sponsor”) and (b) any designee of the Sponsor provided such designee is (i) within the Public Services organization, (ii) a subordinate of the Sponsor, and (iii) a superior of the TA Program Manager.



BearingPoint will maintain an operational “firewall.” The purpose of the firewall is to segregate BearingPoint’s TA Project Team from BearingPoint’s commercial account relationships with Motorola. The scope of the firewall includes project team assignments and restricted activities, limitation on project team interaction and communication, and segregation of project team documentation. The diagram above illustrates the concept of the BearingPoint operational firewall.

BearingPoint’s TA organization will be separate and distinct from its Motorola account team. Employees and consultants of BearingPoint who are working on the TA Project will not work on any Motorola commercial projects. Employees and consultants of BearingPoint who have worked on the TA Project and are in an authoritative or decision-making role will not work on any Motorola commercial projects. Employees and consultants of BearingPoint who are in an authoritative or decision making role and who are working on, or have, after October 12, 2004, worked on any Motorola commercial projects, will not work on the TA Project. By way of example, no TA Project resources may participate in any way in the preparation of a proposal for Motorola or work with BearingPoint’s Motorola account team on any business development activities or otherwise be a part of any Motorola business development activity, directly or indirectly. Each of the Motorola account Managing Director and the TA Project Manager will be responsible for identifying for their senior management the individuals on their respective teams, such that BearingPoint’s senior management is fully aware of the personnel who are subject to the separation set forth herein. BearingPoint Motorola account team members shall not discuss or attempt to influence TA decision making in any fashion.

Additional firewall restrictions on TA Project team members. The TA Project team will not communicate orally, in writing, by computer, or otherwise, anything that relates in any way to the TA Project to any BearingPoint personnel working on the Motorola account. BearingPoint personnel working on the TA Project shall not seek access to, shall not be granted access to, and shall not read files or documents, whether in paper or computer form, which concern the Motorola account other than in their role serving the TA. Any BearingPoint personnel who are not working on the TA Project or the Motorola account but who in any manner at any time learn information directly or indirectly from the TA Project team shall not disclose that information to any BearingPoint personnel who are working on the Motorola account and shall thereafter be treated as members of the TA Project team for purposes of the firewall described herein. BearingPoint legal counsel is the designated representative that is permitted to communicate any required information between the TA Project Team and the BearingPoint Motorola account team pursuant to this Special Implementation Plan.

Additional firewall restrictions on BearingPoint Motorola account team members. The BearingPoint Motorola Team shall not communicate orally, in writing, by computer, or otherwise, anything that relates to the Motorola account to any BearingPoint personnel working on the TA Project. BearingPoint personnel working on the Motorola account shall not seek access to, shall not be granted access to, and shall not read files or documents, whether in paper or computer form, which are maintained by the TA Project Team. Any BearingPoint personnel who are not working on the TA Project or the Motorola account but who in any manner at any time learn information directly or indirectly from the Motorola account team shall not disclose that information to any BearingPoint personnel who are working on the TA Project and shall thereafter be treated as members of the Motorola account team for purposes of the firewall described herein.

Certain Communications. Any required TA communications between BearingPoint TA project team members and BearingPoint Motorola account team members will be conducted through BearingPoint's internal legal counsel. Members of the Motorola account team and members of the TA Project team will be briefed on the Independence Management Plan and their responsibilities by the BearingPoint legal counsel. The BearingPoint TA project team members will not be involved in communications with Motorola regarding any BearingPoint Motorola commercial account activity, and BearingPoint Motorola account team members will not be involved in communication with Motorola concerning the TA Project.

BearingPoint will segregate TA project documentation. With respect to TA Project documentation, BearingPoint will maintain work papers that are under the control of only the TA Program Manager and members of the TA Project team. In addition, any TA Project-related information that is electronically stored shall be accessed via permission only, with control of access the responsibility of the TA Program Manager. No project information will be shared by members of the BearingPoint TA Project team with members of any other BearingPoint Motorola project team. Furthermore, BearingPoint TA team members will not have access to any Motorola commercial account work papers.

Limitations on BearingPoint Motorola commercial roles. To maximize the efficacy of this firewall, BearingPoint TA Project Team members who complete their TA project assignments will not serve in a business development capacity respecting Motorola for a period continuing until one-year after BearingPoint ceases to work on TA matters. In addition, BearingPoint will not accept any work with Motorola that is related to the implementation of the 800 MHz Order.

III. ISSUE RESOLUTION

BearingPoint will establish a “report, review, resolve” process for dealing with independence management. The Plan incorporates a process to facilitate the identification, reporting, review and, if necessary, resolution of any conflict issues that arise during the Project. The TA Program Manager has an ongoing responsibility throughout the course of performance of the Project to identify and report potential conflicts of interest that arise from the performance of tasks under the contract to the TA General Counsel. The BearingPoint Motorola account Managing Director has an ongoing responsibility throughout the course of performance of BearingPoint engagements with Motorola to identify and report potential conflicts of interest that arise from the performance of those engagements to BearingPoint Legal. Similarly, each member of the TA Project team and each member of the Motorola account team is responsible for reporting any potential conflict of which they become aware in the course of performing their duties.

The BearingPoint TA Program Manager will identify and report potential conflicts. To allow for review of potential conflicts that may arise as a result of the TA Project, the TA Program Manager will, upon identifying a potential conflict of interest, promptly provide to the TA General Counsel an e-mail with the subject “Notice of TA Potential Conflict” (a “Notice”) that describes in detail the background facts and circumstances creating the potential conflict.

The Motorola account Managing Director will identify and report any projects that may create a conflict of interest. The Motorola account Managing Director will provide a Notice to BearingPoint

Legal with respect to any project which such Managing Director believes could create a conflict of interest.

BearingPoint Legal will review and resolve internal BearingPoint Notices. With respect to any Notice sent to BearingPoint Legal, BearingPoint Legal will promptly review any Notice, conduct any follow-up or additional inquiry as needed, and prepare an advisory note for the TA Program Manager, TA General Counsel, the BearingPoint Executive Vice President responsible for the Public Services Practice and the Motorola account Managing Director concerning the existence and extent, if any, of a conflict, and, if necessary, refer to the TA General Counsel for the appropriate and reasonable remedial actions.

The TA General Counsel will review and resolve Notices that are sent by the TA Project Manager. For Notices that arise internal to the TA Project, the TA General Counsel will perform the review and analysis and prepare an advisory note. Responsibility for taking action upon the advisory rests with the TA General Counsel and the affected parties. This may include a disclosure to the FCC and/or other stakeholders with respect to the potential conflict of interest at the discretion of the TA General Counsel.

IV. COMPLIANCE/ENFORCEMENT

BearingPoint TA Project employees will be subject to discipline for failure to adhere to the Independence Management Plan and the TA Code of Conduct. In addition to being required to report any actual or potential conflict, all TA personnel and the BearingPoint personnel assigned to the Motorola account (for the duration of the TA Project) are required to report immediately to the TA Project Manager and Motorola account Managing Director, respectively, any perceived failure to adhere to and comply with any of the provisions of this Special Implementation Plan for Motorola or the Independence Management Plan. To ensure timely reporting, employees are authorized to report any failures directly to the TA Project Manager or Motorola account Managing Director regardless of the employee's employment grade, or to report directly to the BearingPoint Legal department (specifically the counsel assigned to support the TA Project, who will be identified to all Motorola account and TA Project team resources). Any BearingPoint (and TA subcontractor) personnel determined to have committed a violation of the Code of Conduct referenced above will be subject to a range of disciplinary actions, depending on the nature of the violation and the facts and circumstances leading to the violation. Applicable disciplinary actions range from counselling the violator, through placing a letter of reprimand in his or her personnel file, to termination of his or her employment. Any material violation of the Code of Conduct will result in the immediate removal of that violator from the TA Project or the Motorola account, as applicable, while BearingPoint determines the appropriate disciplinary action.